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HANDBOOK

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PROPERTY ACCOUNTING PROCEDURES
FOR
HEADQUARTERS-CONTROLLED ACTIVITIES

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PROPERTY ACCOUNTING PROCEDURES FOR
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PROPERTY ACCOUNTING PROCEDURES FOR
HEADQUARTERS-CONTROLLED ACTIVITIES

1. GENERAL

This handbook supplements Agency Regulations and establishes the property accounting procedures to be used when the Office of Logistics maintains property accountability for headquarters-controlled activities. Provisions are made to establish and maintain adequate property records and disposals of nonexpendable property by users not operating under control of or administratively supported by a field station. These procedures are also applicable to special projects performed at headquarters by elements thereof operating in the headquarters area. The provisions of this handbook do not apply to subsidy or proprietary projects except as specifically prescribed in the approved Administrative Plan for each such activity.

2. DEFINITIONS

- a. For the purposes of this handbook, headquarters-controlled activities are defined as projects, duty assignments, or organizations responsible directly to and controlled by headquarters and dependent upon headquarters for supplies. Personnel assigned, although performing independently of field stations or bases, may, when consistent with cover and specifically authorized by headquarters, utilize field facilities.
- b. Operating Officials include: Chiefs of Senior Staffs and Area Divisions under jurisdiction of the Deputy Director (Plans); Assistant Directors under jurisdiction of the Deputy Director (Intelligence); and Chiefs of Staffs, the Comptroller, the General Counsel, and Directors of Offices under jurisdiction of the Deputy Director (Support).
- c. The term "user" referred to herein is defined as the final Agency employee who is issued equipment which is required in order to complete the assignment. The term "user" does not apply to contract agents.

3. PROPERTY ACCOUNTABILITY

Property required by headquarters-controlled activities will be costed to those activities upon issue. Accountability for nonexpendable property will be retained in the Supply Division, Office of Logistics, until returned to stock or documentation is received indicating authorized disposition of the property.

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4. PROPERTY RESPONSIBILITY

a. HEADQUARTERS

- (1) Responsible officers (reference [REDACTED]) will be members of the headquarters component of the staff, office, or division directing the project, task, or mission and will be designated by the applicable Operating Official. Designations of responsible officers will be furnished in writing to the Supply Division, Office of Logistics, and will include specimen signatures of designated individuals. The Supply Division, Office of Logistics, will confirm the designation and assign a Memorandum Receipt Account number by memorandum to the Operating Official designating the responsible officer. All property will be issued to such responsible officers on a Memorandum Receipt from the Office of Logistics.

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- (2) Responsible officers will be relieved from such designation by the Operating Official by which originally designated. In the event it is necessary to replace a responsible officer, the Office of Logistics will be notified and a Consolidated Memorandum Receipt listing will be prepared thereby and forwarded to the newly designated responsible officer for verification and acceptance of property responsibility. Upon completion of the verification and acceptance by the newly designated responsible officer, the Consolidated Memorandum Receipt will be returned to the Office of Logistics.

b. FIELD

Individual responsibility for property will be vested in the users who are required to account for their property in accordance with instructions issued by the responsible officers.

c. OPERATIONAL CERTIFICATES

Upon initiation of the original requisition, operational certificates may be indicated thereon in accordance with the provisions of [REDACTED] paragraph 7b, providing determination can be made that the property may be consumed, lost, or necessarily abandoned in the normal conduct of the activity. In the event the operational certificate was not utilized upon initiation of the original requisition and subsequent thereto relief of accountability is desired in accordance with the provisions of [REDACTED] paragraph 7b, the responsible officer will have operational certificates of expenditure signed by the using

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individuals in pseudonym or true name, whichever is appropriate, and countersigned by the Operating Official who designated the responsible officer. Signed operational certificates will be forwarded to Supply Division, Office of Logistics, and used as a credit to the responsible officer's memorandum account.

5. ACQUISITION OF PROPERTY

- a. It is the responsibility of the requisitioning element when requisitioning property for use in connection with field projects activated and controlled by headquarters to indicate on such requisitions the project account number and the signature of the appropriate responsible officer.
- b. Property purchased in the field in addition to being included in the financial accounting will be reported immediately to the responsible officer through the project case officer. The responsible officer will notify the Office of Logistics of such acquisitions covering nonexpendable property. Copies of reports shall be submitted in sufficient copies to provide a copy for the responsible officer, the project file, and the Office of Logistics.
- c. Records for nonexpendable property acquired in the field from field installations will be maintained by the stations concerned. Settlement for such property in the event of loss, damage, or turn-in will be effected between the user and the station or between the user and headquarters, as security dictates.

6. ACCOUNTING FOR PROPERTY

- a. The responsible officer designated will establish and maintain the following records in the project files:
 - (1) One copy of the requisition and any supporting documents justifying requests.
 - (2) Upon receipt of the property by the user, the responsible officer will have the individual receiving the equipment sign a Form No. 36-24: Memorandum Receipt, or an operational certificate, as appropriate. Signature will be in pseudonym or true name, whichever is appropriate.
 - (3) One copy of the report of field purchases of property will be filed in the project file.

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- b. The Office of Logistics will establish and maintain the following records of property charged to headquarters-controlled projects:
- (1) A property record account (Memorandum Receipt) will be established for each responsible officer designated.
 - (2) A Consolidated Memorandum Receipt listing will be prepared semiannually and forwarded to the responsible officer for verification and reconciliation.

7. DISPOSITION OF PROPERTY

- a. Upon termination of a project, it will be the general practice to return all property to headquarters for return to stock.
- b. Where it is not feasible to return property to headquarters, or if property becomes excess to the needs of a project, the users will forward listing of such items to the responsible officer, with method of disposition recommended. Disposition instructions will be furnished by the responsible officer after the recommendation has been approved by the Supply Division, Office of Logistics.
- c. In order to obtain a fair return to the Agent and protect all individuals charged with property responsibility, determination of methods of disposition will be made in accordance with policy established in [REDACTED] Supply, Material Disposition.
- d. When users turn in property to a field activity, they will request that a receipt be executed for the purpose of relieving them of their individual responsibility. These receipts will be forwarded to the responsible officer for credit to the individual's Memorandum Receipt, and in turn forwarded to the Supply Division, Office of Logistics, for credit to the responsible officer's Memorandum Receipt Account.
- e. When property is lost, stolen, damaged, destroyed, or abandoned, the user will furnish the responsible officer, through the project case officer, a signed statement clearly and concisely detailing the circumstances. It will be the duty of the responsible officer to initiate Reports of Survey based upon the signed statements received. Reports of Survey will be prepared by the responsible officer in all instances.

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8. REPLACEMENT OF RESPONSIBLE OFFICERS

When a responsible officer is to be replaced, the Office of Logistics will be notified and a Consolidated Memorandum Receipt listing will be prepared and forwarded to the newly designated responsible officer for verification and acceptance of property responsibility.

9. INSTRUCTIONS FOR USERS

The responsible officer will issue to users instructions substantially as provided in Appendix 1.

10. PROPERTY CLEARANCE OF INDIVIDUALS

Upon return to headquarters, users will be required to account for all nonexpendable property, and will obtain a property clearance certificate from the responsible officer. All shortages will be supported by a Report of Survey prior to granting property clearance.

FOR THE DIRECTOR OF CENTRAL INTELLIGENCE:

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for L. R. WHITE
Deputy Director
(Support)

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APPENDIX 1

INDIVIDUAL RESPONSIBILITY FOR PROPERTY

1. The property in your possession is charged to a designated responsible officer, who, in turn, holds you responsible as custodian. You are required to exercise prudent judgment in the use, care, maintenance, safekeeping, security, and disposition of property. Conversion of this property to unauthorized uses may result in serious penalties. Your channel to the responsible officer is through your case officer.
2. You are required to return nonexpendable property to the responsible officer upon completion of your mission. If for any reason it is not returned, it must be accounted for as described in the following paragraphs. The expendable supplies issued to you are dropped from the records upon issue and are not normally expected to be returned. However, this in no way lessens your responsibility stated in the above paragraph.
3. Should you be authorized to purchase property in the field, you will report such purchases to the responsible officer, sufficiently describing material purchased to enable accurate identification. Property that is obtained on loan from field stations need not be reported as you are directly responsible for such property to the lender. In such cases, you must effect property settlement with him.
4. Property in your custody will not be transferred to other components of the Agency without prior approval of the responsible officer, unless there is a clearly justified reason for so doing. When transfers are made, appropriate signed receipts will be obtained and forwarded with a brief explanation to the responsible officer.
5. Should property in your custody become unserviceable and it is not possible for you to obtain repair or replacement of such property through your responsible officer, you will use whatever means are available to you, including commercial means, to effect economical repair when security of operations permits and funds are available to you for that purpose. When repair is beyond your means, or when the property is clearly beyond practical repair, you will report this property to the responsible officer with a brief description of its condition and furnish a recommendation for its disposition. Disposition instructions will be furnished by headquarters.
6. Property that becomes excess to your needs prior to the completion of your mission may be reported to the responsible officer with a recommendation

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for disposition. Prior to completion of your mission and prior to your departure for headquarters, you will report to the responsible officer, with appropriate disposition recommendations, any property which you consider impractical to return to headquarters.

7. Should any property in your possession become compromised to the extent that operational security requires its immediate disposition, you will take such action as is necessary, and report such incidents to the responsible officer with adequate justification.

8. When property in your custody is lost, stolen, damaged, destroyed, or abandoned, you must immediately furnish the responsible officer a signed statement clearly and concisely explaining the circumstances. In the case of damaged property, you will describe the condition of the property, stating whether repair is possible and an estimated cost of repair.

9. Upon your return to headquarters, you are required to secure a property clearance from your responsible officer.